

IN THE UNITED STATES DISTRICT COURT
DISTRICT OF OREGON

MAZDA MOTORS OF AMERICA, INC.,)
and INDEMNITY INSURANCE CO. OF)
NORTH AMERICA,)

Plaintiffs,)

vs.)

M/V COUGAR ACE, her engines, tackle)
and appurtenances, *in rem*,)

Defendant.)
_____)

Civil Case No. 07-62-HU

ORDER

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KING, Judge:

The Honorable Dennis Hubel, United States Magistrate Judge, filed Findings and Recommendation on July 5, 2007. The matter is before this court. See 28 U.S.C. § 636(b)(1)(B) and Fed. R. Civ. P. 72(b). Plaintiffs filed objections to the Findings and Recommendation, and defendant filed a response.

When either party objects to any portion of the Magistrate's Findings and Recommendation, the district court must make a *de novo* determination of that portion of the Magistrate's report. See 28 U.S.C. § 636(b)(1)(C); McDonnell Douglas Corp. v. Commodore Business Machines, Inc., 656 F.2d 1309, 1313 (9th Cir. 1981), cert. denied, 455 U.S. 920 (1982).

Having given a *de novo* review of the issues raised in the objections to the Findings and Recommendation, I find no error.

Accordingly, I ADOPT Judge Hubel's Findings and Recommendation (#24) and I GRANT defendant's Motion to Dismiss (#6).

Dated this 15th day of August, 2007.

/s/ Garr M. King
Garr M. King
United States District Judge